

Committee: FINANCE AND RESOURCES

Date: 24 May 2022

Report: DRAFT FINANCIAL OUTTURN
FOR THE YEAR ENDING 31 MARCH 2022

Purpose of the Report

1. To provide Members with details on the financial outturn for the financial year ended 31 March 2022; to seek approval to carry forward budgets from the 2021/22 budget into 2022/23, to complete the activities to which they relate.

Recommendations

2. Members are recommended to:
 - i. note the contents of the report;
 - ii. approve the carry-forward of 2021/22 budget allocations into 2022/23, totalling **£619.4k (net)**, as detailed in **Appendix 5**;
 - iii. approve additional spending of £435k in 2022/23, funded from the General Reserve, as detailed in **Appendix 8**.

Strategic Planning Framework

3. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework:
 - **Corporate Plan**
'Plan and manage the Authority's work so as to make the most effective use of our resources, including generating sufficient income to maintain expenditure at the same level as 2014/15 in real terms across the extended National Park area'.
4. This report provides the annual outturn to Members as required by the Authority's Financial Regulations.

Financial Outturn: year-end position

5. The details for the financial outturn are set out in **Appendix 1**, which provides a comparison between the budget and the actual results.

6. The Authority's income generation target is to achieve sufficient income so as to maintain expenditure at the same level as 2014/15 in real terms across the extended park area; that target was **£8.1m** for 2021/22. In the event, the actual expenditure (£9.1m) exceeded that target by £1m; income was also £114k above the revised budget figure of £9.4m. This is a significant achievement, particularly in light of our Core Grant from DEFRA not including any allowance for inflation.
7. The net outturn position for the year is a positive variance of **£1.132m**. After taking account of proposed carry-forward budgets for projects which were not fully completed, totalling **£619k**, this leaves a positive variance of **£513k**. 90% of this relates to a combination of higher than anticipated income (£370k from car parks, retail, planning and legal fees) and £96k of other adjustments, as listed in **Appendix 3**).
8. When the 2021/22 budget was approved it was anticipated that £752k of earmarked and general reserves would be needed to balance the budget. In the event, the actual requirement was for £239k of reserves. The reserves picture is set out in **Appendix 6**.
9. **Appendix 1** provides the detail on the financial performance of the Authority in 2021/22. It is supported by further Appendices, as follows:
 - **Appendix 2**, analysis of performance for each Programme and Corporate Employment Costs and Central Costs.
 - **Appendix 3**, details of the Virements and budget movements for the period January 2022 to March 2022.
 - **Appendix 4**, a technical paper which contains the same information as Appendix 1 but presented in the format compatible with the Statement of Final Accounts (SOFA). The final position on the SOFA will be reconciled with the figures in this Appendix, accompanied by an explanation of any differences between the two reports. Members should note that the results in this report are draft and are subject both to technical adjustments and review by the Authority's external auditors; this review is currently scheduled to be completed by September.
 - **Appendix 5**, Details of proposed carry forwards budgets.
 - **Appendix 6**, Reserves Position.
 - **Appendix 7**, Delegated decisions on contracts made in the period from January 2022 to March 2022, included here by way of governance best practice.
 - **Appendix 8**, Proposals for additional spending; please see below.

Proposals for Additional Spending

11. Subsequent to the approval of the 2022/23 budget by the Authority in March, additional activities have been identified for which approval is now sought. The combined value of these activities is estimated at **£435k**. Each component cost is an estimate, likely to be at the upper end of the range for each item, the actual cost becoming clearer once procurement has taken place; further details are included at **Appendix 8**.

Item	Summary	Estimated Cost, £'000	Impact if not funded
1. Yoredale roof repairs	Structural works to the west end of the building, to resolve a long-standing (and worsening) problem with damp.	200	Building will deteriorate further, and parts (including the main meeting rooms, server room, kitchen, toilets, resource room and two small meeting rooms) will become unusable. The value of the building as an asset will be written down.
2. IT Strategic Development	To meet a resourcing shortfall in the delivery of our IT-related objectives	75	The Authority will be unable to prepare an IT strategy, and certain developments key to progressing the work of the Authority (including the adoption of MS365, Sharepoint and the full implementation of other software) will not be possible this year.
3. Car Park re-surfacing works	Works to repair and to make more robust the car parking surfaces at Malham and Grassington.	160	A key income-earning asset will deteriorate, and income may fall in response. The Authority's reputation, in relation to providing this service (paid for by the user) may suffer, and the risk of a fall or other accident in the car parks concerned will increase.
Estimated Total Cost		435	

12. The funding to support these proposals is available in the form of the General (unallocated) Reserve, which stands at **£572k** as at 1 April 2022. Note that another potentially significant extra cost hasn't been included at this time: the supplier projection for the Authority's future electricity costs has risen by **£67k** above the value included in the 2022/23 budget. Before seeking extra resource, we need to undertake some additional work to establish whether this is a realistic projection.

Conclusion

14. The budget as reported here shows a number of actual variances from planned spending and income. A major cause of this is the many adjustments which have been made to the 'start' budget for the year, including FiPL, other grants not part of the original budget, additional income from 'fees and charges' and in-year budget releases. The 'Year to date' budget column in Appendix 1 is the budget after these many adjustments, so doesn't provide a comparison to the budget at its 'start date' of 1 April 2021.

15. The table below compares the actual result with the figures in the budget:

	2021/22 'Start' budget, as at 1 April 2021 (£m)	2021/22 Actual result, as at 31 March 2022 (£m)
Total Income	(7.7)	(9.5)
Total Gross Expenditure	8.5	9.1
Year-end deficit / (surplus)	0.8	(0.4)

16. The underlying message to take away from the above is very positive, i.e. that, compared to the original 'start' budget:

- total actual income was £1.8m (or 23%) higher;
- gross expenditure was £0.6m (or 7%) higher; and
- the projected £0.8m deficit for the year was turned into a £0.4m surplus.

Michelle Clyde
Head of Finance

12 May 2022

Detailed Analysis of 2021/22 Budget Performance

This table presents the financial results for the year ended 31 March 2022, in terms of Programme budgets, Corporate Employment Costs and Central Costs. Analysis of component lines which include variances greater than £10k is included at Appendix 2. Variances against budget are identified, along with any proposed carry-forward budgets, to leave a final 'residual' variance for the year. These figures are shown **inclusive** of income, and where income exceeds expenditure it is shown bracketed, in line with accounting convention.

1 APRIL 2021 To 31 MARCH 2022	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favorable/ Adverse
Programme Bids	£'000	£'000	£'000	£'000	£'000	
Priority Programmes						
Staff Costs	706.0	685.7	20.3		20.3	F
Programme Costs	69.5	79.3	(9.8)	2.4	(12.2)	A
Income	(247.3)	(283.8)	36.5		36.5	F
Development Management Total	528.2	481.2	47.0	2.4	44.5	F
Staff Costs	702.0	644.4	57.6		57.6	F
Programme Costs	1,048.2	869.8	178.5	183.4	(4.9)	A
Income	(1,080.2)	(1,026.2)	(53.9)	(96.6)	42.7	F
Land Management-Biodiversity Total	670.1	487.9	182.1	86.7	95.4	F
Staff Costs	428.4	405.6	22.8		22.8	F
Programme Costs	1,233.5	1,079.9	153.6	119.5	34.1	F
Income	(734.2)	(729.6)	(4.6)		(4.6)	A
Rights of Way Total	927.7	755.9	171.8	119.5	52.4	F
Staff Costs	221.4	226.2	(4.9)		(4.9)	A
Programme Costs	141.7	54.1	87.7	76.0	11.7	F
Income	(109.3)	(88.3)	(21.0)	-6.6	(14.3)	A
Access For All Total	253.8	192.0	61.9	69.3	(7.5)	A
Total Priority Gross Costs	4,550.7	4,045.0	505.8	381.2	124.5	F
Total Priority Income	(2,171.0)	(2,128.0)	(43.0)	(103.3)	60.3	F
Total Priority Net Cost	2,379.8	1,917.0	462.8	277.9	184.8	F
Adequate Programmes						0.0
Staff Costs	85.3	86.3	(1.0)		(1.0)	A
Programme Costs	80.5	77.2	3.3	12.1	(8.8)	A
Income	(88.6)	(106.9)	18.4	-2.1	20.5	F
Dales Countryside Museum Total	77.3	56.6	20.7	10.0	10.7	F

1 APRIL 2021 To 31 MARCH 2022	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favorable/ Adverse
Programme Bids	£'000	£'000	£'000	£'000	£'000	
Priority Programmes						
Staff Costs	136.5	129.7	6.9		6.9	F
Programme Costs	67.8	56.0	11.7	10.1	1.7	F
Income	(30.0)	(29.2)	(0.8)		(0.8)	A
Historical Environment Total	174.3	156.5	17.8	10.1	7.7	F
Staff Costs	124.9	126.4	(1.5)		(1.5)	A
Programme Costs	58.0	50.2	7.8		7.8	F
Income	(1.6)	(1.6)	0.0		0.0	A
Development Planning Total	181.2	175.0	6.2	0.0	6.2	F
Programme Costs	935.8	481.5	454.3	659.7	(205.4)	A
Income	(850.5)	(530.6)	(319.9)	-548.3	228.4	F
Landscape Features Total	85.3	(49.1)	134.4	111.5	22.9	F
Staff Costs	187.5	196.1	(8.6)		(8.6)	A
Programme Costs	129.9	129.3	0.6		0.6	F
Income	0.0	(8.5)	8.5		8.5	F
Volunteers & Apprentices Total	317.4	316.9	0.5	0.0	0.5	F
Staff Costs	104.2	104.5	(0.3)		(0.3)	A
Programme Costs	39.9	26.1	13.8	14.1	(0.2)	A
Income	0.0	(0.2)	0.2		0.2	F
Tourism Total	144.1	130.3	13.8	14.1	(0.3)	A
Total Adequate Gross Costs	1,950.4	1,463.4	487.0	696.0	(209.0)	A
Total Adequate Income	(970.7)	(677.1)	(293.6)	(550.4)	256.8	F
Total Adequate Net Cost	979.7	786.3	193.4	145.6	47.8	F
Limited Programmes						
Staff Costs	299.2	308.5	(9.4)		(9.4)	A
Programme Costs	269.1	318.3	(49.2)	21.4	(70.6)	A
Income	(269.2)	(384.5)	115.3		115.3	F
National Park Centres Total	299.1	242.4	56.8	21.4	35.4	F
Staff Costs	68.8	69.8	(1.0)		(1.0)	A
Programme Costs	321.8	299.2	22.6	21.3	1.3	F
Income	(605.8)	(898.7)	292.8		292.8	F
Car Parks-Toilets Total	(215.3)	(529.7)	314.5	21.3	293.1	F
Staff Costs	36.7	36.9	(0.2)		(0.2)	A
Programme Costs	173.3	67.0	106.3	108.9	(2.5)	A
Income	0.0	0.0	0.0		0.0	A
Sustainable Development Total	210.0	103.8	106.1	108.9	(2.7)	A

1 APRIL 2021 To 31 MARCH 2022	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favorable/ Adverse
Programme Bids	£'000	£'000	£'000	£'000	£'000	
Priority Programmes						
Staff Costs	113.6	112.1	1.5		1.5	F
Programme Costs	47.0	57.2	(10.2)		(10.2)	A
Income	(30.0)	(47.7)	17.7		17.7	F
Visitor Management Total	130.6	121.6	9.0	0.0	9.0	F
Total Limited Gross Costs	1,329.4	1,268.9	60.5	151.6	(91.1)	A
Total Limited Income	(905.0)	(1,330.8)	425.8	0.0	425.8	F
Total Limited Net Cost	424.4	(61.9)	486.4	151.6	334.7	F
Programme Summary						
					0.0	
Total Programme Gross Costs	7,830.5	6,777.2	1,053.3	1,228.9	(175.6)	A
Total Programme Income	(4,046.6)	(4,135.9)	89.2	(653.7)	742.9	F
Total Programme Net Cost	3,783.9	2,641.3	1,142.5	575.2	567.3	F
Corporate Employment and Central Costs						
					0.0	
Conservation and Communities Staff Costs	119.1	119.7	(0.6)		(0.6)	A
Conservation and Communities Staff Income	0.0	0.0	0.0		0.0	A
Park Management Staff Costs	353.5	347.0	6.5		6.5	F
Corporate Staff Costs	938.6	926.6	12.0		12.0	F
Corporate Staff Income	0.0	0.0	0.0		0.0	A
Vacancy Factor 2%	(61.0)	0.0	(61.0)		(61.0)	A
Other Employee Related Costs	22.5	27.0	(4.6)		(4.6)	A
Other Employee Related Income	0.0	0.0	0.0		0.0	A
TOTAL CORPORATE EMPLOYMENT COSTS	1,372.7	1,420.3	(47.6)	0.0	(47.6)	A
Support Services	183.4	200.0	(16.6)		(16.6)	A
Support Services Income	(51.7)	(56.5)	4.8		4.8	F
CEO Support	4.8	1.2	3.6		3.6	F
CEO Support Income	0.0	0.0	0.0		0.0	A
Legal Services	30.8	48.1	(17.3)		(17.3)	A
Legal Services Income	(20.0)	(36.4)	16.4		16.4	F
Office Accommodation	97.0	100.8	(3.8)	1.7	(5.5)	A
Office Accommodation Income	(12.5)	(15.3)	2.8		2.8	F
Health and Safety	15.6	14.7	0.9		0.9	F
Member	126.6	106.5	20.1	18.5	1.6	F
IT Licences, Consumables and Support	241.5	216.6	24.8	18	6.8	F
Communications and Web Services	91.7	83.8	7.9	6	1.9	F
Communication Income	(0.4)	(0.4)	0.0		0.0	F
Land Holdings and Maintenance	59.4	66.6	(7.2)		(7.2)	A

1 APRIL 2021 To 31 MARCH 2022	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favorable/ Adverse
Land Holdings and Maintenance Income	0.0	0.0	0.0		0.0	A
Training	60.1	59.2	0.9		0.9	F
Training Income	0.0	(0.7)	0.7		0.7	F
TOTAL CENTRAL COSTS	826.2	788.2	38.0	44.2	(6.2)	A
SUMMARY					0.0	
National Park Grant	(5,229.8)	(5,229.8)	(0.0)	0	(0.0)	A
Other Income	(4,131.2)	(4,245.1)	113.9	(653.7)	767.6	F
Total Income	(9,361.0)	(9,474.9)	113.9	(653.7)	767.6	F
Gross Expenditure	10,114.1	9,095.0	1,019.0	1,273.1	(254.1)	A
Net expenditure (excluding National Park Grant)	5,982.8	4,849.9	1,132.9	619.4	513.5	F
In-Year Deficit/(Surplus)	753.0	(379.9)	1,132.9	619.4	513.5	F

Analysis of programme, corporate and central costs

Programme Net Costs

The explanation of those component variances with a value of greater than £10k is as follows.

Priority Programmes

Development Management: Favourable variance of **£47k**; primarily from additional income of £37k, and savings made on staff vacancies. A small carry forward leaves a net **£45k** favourable variance.

Land Management & Biodiversity: Favourable variance of **£182k**; the main components of which were underspends on Farming in Protected Landscapes £97k and matching income (carried forward), Salaries and expenses (long term vacancy and later start of FiPL and GBG staff) £69k, Grow back Greener £36k (carried forward), Community Wildlife Projects £52k (carried forward), and Biodiversity £20k. After carry forwards, it leaves a net **£95k** favourable variance.

Public Rights of Way: Favourable variance of **£172k**, underspend on programme costs of £154k, and savings on staff costs of £23k; carry forwards of £120k leave a net favourable variance of **£52k**.

Access for All: Favourable variance of **£62k**; carry forwards of £69.3k leave an adverse variance of **£8k**.

Adequate Programmes

Dales Countryside Museum: Favourable variance of **£21k**; £18k of additional income, carry forwards of £10k leave a favourable variance of **£11k**.

Historic Environment: Favourable variance of **£18K**; carry forwards of £10k leave a favourable variance of **£8k**.

Development Planning: Favourable variance of **£6k**

Landscape Features: Favourable variance of **£134k**; this is caused by delays to programme delivery. There is also related carry-forward expenditure of £112k, which leaves a favourable variance of **£23k**. Both income and costs are behind budget, so this is the net effect. Several projects and income streams were adversely affected by circumstances linked to Covid19, but as this is a four-year project, the cost and income in 2022/23 will be adjusted to compensate, and delivery should 'catch up'. 2022/23 is the last official year of the project, but indications are positive that any delayed projects will be allowed an extension due to the difficulties over the past 2 years.

Tourism: Favourable variance of **£14k**. Carry forwards of £14k balance this cost centre.

Limited Programmes

National Park Centres: Favourable variance of **£57k**; the components were additional retail profit of £29k, additional NPC income including Covid support grants of £30k. £21k will be carried forward, to leave a favourable variance of **£35k**.

Car Parks & Toilets: Positive variance of **£315k**, the main components of which were a £293k additional income. £21k will be carried forward, to leave a favourable variance of **£293k**.

Sustainable Development: Favourable variance of **£106k**; committed projects of £109k will be carried forward, leaving an overspend of **£3k**. It is typical for a number of projects to be committed in one-year and completed and claimed in the next, inevitably creating a carry forward requirement.

Corporate & Central Costs

Corporate Employment Costs

The total adverse variance is **£47k**; this includes savings on staff costs of £14k. However, the 'Vacancy factor' (a projection of expected savings made through staff vacancies) for the whole Authority sits in this budget category, at £61k. This explains the net £47k variance; these vacancy savings have been achieved, but they are shown scattered throughout the other Programmes, and so are described within the individual programme analyses.

Central Costs

The favourable variance is **£38k**. Carry forwards of £44k leave an adverse variance of **£6k**.

Income: Fees and Charges

Income targets for earnings from fees and charges were set slightly lower in 2021/22, anticipating continued difficulties due to Covid-19. However, income levels have been similar those in a pre-Covid year, with income from car parking being the highest ever recorded. Variances of more than £10k were:

Car Parks and Toilets: Budgeted £606k, achieved £899k, additional £293k

Development Management: Budgeted £247k, achieved £284k, additional £36k.

Retail: Budgeted £226k, achieved £331k (less additional costs of £81k), additional £24k.

Legal: Budgeted £31k, achieved £48k, additional £17k.

Virements

Virements are additions, transfers or reductions to the original budget authorised by Members in March 2021, during the period 1 January to 31 March 2022.

Additional income and savings are denoted as bracketed figures (£) in line with accounting practice.

Total Adjustments – net savings (£96.1)**Reduced Costs** – (£84k)

- Biodiversity: Publications developed on-line so budget returned to reserves, (£6k).
- Dales Countryside Museum: Rates rebate £78k

Additional Income - (£12.1k)

- National Park Centres: Tourism Grants for NPC £5.3k
- Dales Countryside Museum: Covid grants £6.8k
- NYCC Rights of Way Contribution £25k (with matching £25k costs), net zero
- Natural England Rights of Way Contribution £4k (with matching costs), net zero

Earmarked Reserves Movements

The Authority holds a number of Earmarked Reserves for specific pieces of work; as that work is performed during the year, a transfer of reserves is made into the budget to cover the expenditure; this use of Earmarked Reserves are pre-authorised by Members, so this is a technical adjustment rather than an additional budget requirement.

- Corporate IT: Remaining £5.3k spent from reserves on the Microsoft 365 project.
- Rights of Way: Further £8.7k spent from reserves for erosion repair works (Bolton Abbey Estate).
- Corporate: B4RN shares purchased through SDF £40k, reserve increased to cover the investment.
- Muker Barns: Net £11.4k returned to reserves (Swaledale Barns legacy).
- Ingleborough Access Project: Further £7.7k spent.
- Trees & Woodlands: Reserve created for Grow Back Greener year 5 maintenance costs £42.7k (funded by income received)

Accounts in Statement of Final Accounts Format 2022/23

Expenditure	Actual	Budget	Variance
Conservation of Natural Environment	1,633.9	1,869.4	235.4
Conservation of Cultural Heritage	667.2	1,140.1	472.9
Recreation Management	2,123.6	2,318.2	194.6
Promoting Understanding	1,460.9	1,510.5	49.6
Rangers, Estate Services & Volunteers	396.6	388.3	(8.3)
Development Control	765.0	775.5	10.5
Forward Planning	280.5	392.8	112.4
Corporate Management	1,767.7	1,719.2	(48.5)
Total Expenditure	9,095	10,114	1,019
Income			
Conservation of Natural Environment	(1,026.2)	(1,080.2)	(53.9)
Conservation of Cultural Heritage	(559.8)	(880.5)	(320.7)
Recreation Management	(1,675.9)	(1,370.0)	305.9
Promoting Understanding	(580.4)	(467.4)	113.0
Rangers, Estate Services & Volunteers	(8.5)	0.0	8.5
Development Control	(283.8)	(247.3)	36.5
Forward Planning	(1.6)	(1.6)	0.0
Corporate Management	(109.2)	(84.2)	25.0
Total Income	(4,246)	(4,131)	114
Net Expenditure	4,850	5,983	1,133
Financed By:			
National Park Grant	(5,229.8)	(5,229.8)	(0.0)
Balance to reserves	379.9	(753.0)	(1,132.9)
	(4,849.9)	(5,982.8)	(1,132.9)

Carry Forward Requests 2021/22

Programme	Cost Centre	Transaction Description	Costs £'000	Income £'000	Total £'000
Development Management		Planning System training	2.4		2.4
			2.4	0.0	2.4
Land Management	Trees & Woodlands	Grow Back Greener - grants due	35.6		35.6
	Farming Conservation	Farming in Protected Landscapes	96.6	(96.6)	0.0
	Biodiversity	Swinden Quarry Environmental Fund	51.1		51.1
			183.4	(96.6)	86.7
Rights of Way	General Rights of Way	Coast to Coast balance	8.1		8.1
		Trailer purchase delay in delivery	2.0		2.0
		NYCC funded PRoW works	25.0		25.0
		NYCC flood recovery balance	2.0		2.0
	Western Dales	NYCC funded PRoW works	42.9		42.9
	Northern Dales	Brush cutters	1.3		1.3
	Southern Dales	Additional income from Natural England	4.0		4.0
		Repairs to stepping stones delayed	7.6		7.6
	Pennine Way	Quad Bike delayed delivery	8.7		8.7
		Opps. fund project match funding	17.9		17.9
			119.5	0.0	119.5
Access for All	Recreational Activity	Dark Skies Lighting audit and works	41.5		41.5
	Access for All	Cautley Spout Bridge	16.1		16.1
	Outreach	Tees Swale, residual ring-fenced budget	6.6	(6.6)	0.0
		Research Leeds University project	11.8		11.8
			76.0	(6.6)	69.3

Programme	Cost Centre	Transaction Description	Costs £'000	Income £'000	Total £'000
Dales Countryside Museum	Museum	Residue of donation from Friends of DCM		(1.7)	(1.7)
	Museum	Display project	0.4	(0.4)	0.0
	Maintenance	Refurbishments delayed due to exhibition	11.7		11.7
			12.1	(2.1)	10.0
Historical Environment		Myers Garth Bridge project	4.1		4.1
		History of the Authority book balance	6.0		6.0
			10.1	0.0	10.1
Landscape Features	Westmorland Dales	Various WMD sub projects	659.7	(548.3)	111.5
			659.7	(548.3)	111.5
Tourism		Car Park welcome signage	14.1		14.1
			14.1	0.0	14.1
National Park Centres		Matched fund Tebay interpretation (WMD)	15.0		15.0
		Car Park signage	6.4		6.4
			21.4	0.0	21.4
Carparks & Toilets	Car Parks	Car Park resurfacing (small repairs)	21.0		21.0
	Toilets	Toilet repairs	0.3		0.3
			21.3	0.0	21.3
Sustainable Development Fund		SDF projects committed	108.9		108.9
			108.9	0.0	108.9
Corporate	Interpretation	Film and leaflets	6.0		6.0
	Office Maintenance	Orton Ranger premises, barn door	1.7		1.7
	Members	Conference room equipment	18.5		18.5
	IT	UPS power supply backup	6.0		6.0
	IT	Domain controller	5.0		5.0
	IT	HW maintenance HPE care pack	7.0		7.0
			44.2	0.0	44.2
					0.0
TOTAL			1,273.1	(653.7)	619.4

Reserves Statement

USABLE RESERVES STATEMENT										
					Balance Carried Forward from 21/22	3843.8				
					21/22 Actual Result	379.9				
					Balance 1st April 2022 Pre Carry Forwards	4223.6				
					Carry Forward Requests	619.4				
					Balance 1st April 2022	3604.3				
No	Description	Additional Description	BALANCE BF £'000	MOVEMENT22/23 £'000	BALANCE £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	
Earmarked Reserves						Usage of reserves				
1	Contingency Reserve - 10% gross budgeted expenditure 22/23	Increased in line with expenditure in 22/23	1112.7		1112.7					
2	IT (Replacement and Upgrade)	Five year rolling reserve	233.4	(60.8)	172.6	(107)	(8)	(38)	(19)	
3	Property (Maintenance) Reserve	Five year rolling reserve	276.9	(44.9)	232.0	(38)	(80)	(84)	(29)	
4	Plant & Equipment	Five year rolling reserve	83.0	(8.0)	75.0	(6)	(6)	(57)	(6)	
5	Broadband Loans Reserve	Loans plus annual interest	57.7	2.2	59.9					
6	Access for All Reserve		50.0		50.0					
7	ROW Erosion Reserve	Bolton Abbey	5.1		5.1					
8	Tees-Swale - Naturally Connected HLF Reserve (Stage 2)	Five year HLF project to 24/25	150.0	(50.0)	100.0	(50)	(50)			
9	Lune Rivers Trust Loan Commitment (F&R July 18)	Up to maximum £160k at any one time	87.0		87.0					
10	Ingleborough Access Project Natural England	This will be spent by 22/23	25.9	(25.9)	0.0					
11	Swaledale Barns Reserve		53.1		53.1					
12	Attracting Younger People Reserve		39.3	(10.0)	29.3	(10)	(10)	(9)		
13	Ribblesdale Premices - South Park Rangers Accomodation		200.0		200.0					
14	Earmarked legacies		159.4		159.4					
15	B4RN Share Reserve		72.7		72.7					
16	Grow Back Greener Reserve		42.7	0.0	42.7					
					0.0	(212)	(154)	(189)	(54)	
Total Earmarked Reserves			2649.0	(197.4)	2451.6					
	General Fund Reserve	Budgeted projection at 31/3/22	955.3	(383.1)	572.2					
Total Usable Reserves			3604.3	(580.5)	3023.7					

Delegations, 1 January 2022 to 31 March 2022

Description	Approved	Date
<p>Repairs to watercourse, Old Gang Mine, Reeth Quotations were sought from four suppliers to carry out emergency repairs to the watercourse edge close to the dam and shooting hut through the introduction of rock armour. Only one supplier submitted a quote, following a site visit and the contract was awarded to Peter Iveson £17,020.</p>	Richard Burnett, Director of Corporate Services	12 th January 2022
<p>Archaeological Test Pits Three quotations were sought and two were submitted. Evaluation of the quotes took into consideration the quality of the proposal and reached the conclusion that the Eden Heritage proposal was the best, taking account of quality and price, although it was £2050 higher than the other quote at £17,000.</p>	Richard Burnett, Director of Corporate Services	14 th January 2022
<p>Strategic Flood Risk Assessment Awarded to JBA Ltd, one quote obtained (£13,000). Decision based on the following: There are significant and demonstrable benefits in terms of the quality, cost and timing of the service offered by JBA: their existing knowledge of the National Park and relevant EA data; their previous success in securing competitively-tendered SFRAs for several of our constituent local authorities; and, their ability to begin work immediately. The latter – combined with their proven local track record in delivering a product that is fit for purpose – is a critical consideration in keeping the Local Plan timetable on track.</p> <p>Following an earlier aborted contract with another supplier, the work needs to happen very quickly to allow consultation on ‘preferred options’ for the Local Plan in the Spring – in line with our published statutory Local Development Scheme. Any further problems in letting and then managing a contract with an alternative supplier would now cause serious disruption to the whole LDS timetable. Only one quote was sought.</p>	Richard Burnett, Director of Corporate Services	25 th January 2022
<p>Cash collection contract Quotations were sought via a fully-publicised open tender process, in line with national regulations for public procurement; only one supplier submitted a quote: Saba Services UK Limited £177,588 (three-year contract).</p>	Richard Burnett, Director of Corporate Services	2 nd February 2022
<p>Priority Habitat Survey Seven quotes were sought, but only 2 quotes were received, the lower being from Haycock & Jay Associates: £19,887.50.</p>	Richard Burnett, Director of Corporate Services	2 nd March 2022

<p>Design of Bridleway bridge at Cross Keys, Cautley Three quotes were sought, but only two were received. The lower of the two quotes (£15,500) was incomplete and didn't include a range of information that was required by the specification, the company declined to provide further information, so was disallowed. The other quote was accepted (Beaver Bridges, £35,498).</p>	Richard Burnett, Director of Corporate Services	7 th March 2022
<p>Yoredale roof repairs, Consultancy Three quotes were sought, but only one was received. The quote was from Day Cummins Ltd, who were the contractor who project managed the damp repairs at the Dales Countryside Museum. Their quote is reasonable and in line with the price they charged for the Dales Museum work. £8,500 for investigation and plan, plus 4.5% of roof repairs cost to manage the project.</p>	Richard Burnett, Director of Corporate Services	29 th March 2022
<p>Native woodland creation schemes (x 6; £120,352 in total) In November 2021, the Authority entered into a Collaboration Agreement with the Woodland Trust to deliver 225 ha of new native woodland by March 2025. The agreement specified a target of 25 ha by 31/03/2022 – an extremely challenging timescale given the date the agreement was signed.</p> <p>Graham Bradley Forestry and Landscaping – had both the flexibility to deliver schemes to meet the very tight timetable and the necessary quantity of trees needed in cold storage facilities/quantities of cell grown saplings. Graham Bradley has regularly undertaken work in the National Park and consistently provided the best value for money in previous quotation exercises. One quotation was, therefore, obtained for each of the 6 schemes.</p> <p>The works to be carried out are 100% funded by a third party (the Woodland Trust), which is in agreement with the award of the contract.</p>	Richard Burnett, Director of Corporate Services	30 th March 2022

Additional Spending Proposals

1. Yoredale Roof Repairs, £200k

Longstanding (and worsening) problems with the leaking roof at the 'meeting room' end of Yoredale lead to attempts at resolving those issues, using small scale interventions in 2021. These were not successful, and a consultant has been commissioned to investigate and design a scheme of repair on a structural scale, including assessing any possible cracks in the concrete 'box' (which will necessitate partially excavating it from its soil mound) which contains the meeting room.

At the time of this report, the consultants had not completed their review (results should be available by late June), so it is not possible to pin down a firm estimate of costs, which vary widely according to the solution arrived at. A re-build of the main spine wall (by the front entrance, then passing on into the building) and some structural repairs to the roof of the 'box' could be in the order of £60k, whereas the replacement of the grass roof and a re-design of the structure could be in the order of £120k-£180k. A contingency of ~10% would take this estimate to £200k, to be revised once cost estimates are clearer.

2. IT Strategic Development, £75k

With the projected move to MS365, and the need to further develop a number of our IT systems, we face a significant resource shortfall in 2022/23, compounded by an ongoing staff sickness. We need to solve this issue, through a combination of additional temporary staffing and bought-in consultancy expertise. The figure is based on an estimated cost of varying mixes of employee versus consultant.

3. Car Park Resurfacing Works, £160k

The Authority manages ten car parks across the National Park, with an annual budget of £10k allocated for resurfacing works. This sum covers basic pothole repairs and occasional white line renewal, with *ad hoc* surface minor one-off repair costs funded at the end of the year, other budgets permitting. The last major enhancement work to a car park was to Stainforth in 2007 (as part of the Pennine Bridleway project) and before that, Grassington in 2002.

The number of visitors parking in our car parks had been steadily increasing by about 3% a year between 2012 and 2019, though the pattern was disrupted by the Covid-19 pandemic, with volumes falling and rising as lock-downs came and went: gross receipts for 2021/22 were 19% higher than in 2020/21.

The two busiest car parks are Malham and Grassington, which together account for almost half of ticket sales

The increased usage of grassy and other areas without permanent hard-standing has led to a number of problems:

- damage caused particularly during wet conditions, with rutting and pooling of water on grassed areas, and pitted and uneven grass block pavers, creating a potential slip or trip hazards for users.
- Vehicles becoming stuck in the mud/grass which then have to be towed out
- Areas of damaged grass have to be cordoned off on safety grounds, with a reduction in potential income. Additional staff time is spent on managing the sites (short-term repairs to damage, cordoning off areas etc.).
- Badly eroded car parks create a poor impression for visitors.

With the prospect of further deterioration of the surface, and a worsening of the issues listed above, it is proposed to undertake a programme of works at Grassington and Malham car parks to:

- Replace out-of-repair grass block paving areas with a hard-engineered solution, to provide all year round parking spaces.
- ~~b.a.~~ Increase the number of parking spaces by installing grass block pavers (or similar) in areas which are currently just grass, to increase durability of overflow parking during winter months.

A three-year plan has been prepared, prioritising different aspects of the work at the two sites over three years, see **Table**. Cost are shown over three years, but – subject to contractor availability – all work could be delivered in year 1. However, these figures are based on industry costs as at February, since when there has been a substantial increase in at least one component, with prices for Tarmac having risen by circa 25%; an inflation factor of 15% has therefore been applied to the overall cost estimate, to arrive at a value of £160k.

Car park enhancements, Grassington and Malham

Plan ref	Area / m ²	Proposed solution	Cost / m ²	No of existing parking spaces repaired	No of new parking spaces created	Year 1 (£'000)	Year 2 (£'000)	Year 3 (£'000)
GRASSINGTON								
Area A	900	Grass block pavers	£70	0	33	63		
Area B	225	Tarmac	£90	18	0		20.25	
Area C	300	Grass block pavers	£70	0	24		21	
Area D	150	Tarmac	£90	12	12			13.5
Area E	150	Tarmac	£90	12	12			13.5
MALHAM								
Area A	80	Tarmac	£90	6	6			7.2
Cost each year						63	41.25	34.2
Total Cost (prices as at February 2022)								138.45